

Appendix 3
Wisconsin Medicaid
Place of Service (POS) and Type of Service (TOS) Codes
for Physical Therapy Services, Rehabilitation Agencies,
Independent Therapists, Therapy Clinics, and Therapy Groups*

Wisconsin Medicaid Allowable POS Codes	
POS Code	Description
0	Other
3	Office
4	Home
7	Nursing Home
8	Skilled Nursing Facility

Wisconsin Medicaid Allowable TOS Codes	
TOS Code	Description
1	Medical (Physical Therapy Services)
9	Rehabilitation Agency Services

* Therapy services provided at a licensed outpatient hospital facility are billed and prior authorized under other POS and TOS. Refer to the Medicaid hospital provider handbook (Part F) for more information.